Name	Address	Designation	Effective Date
Bukovac, Jane	Alexandria, VA	Enrolled Agent	Indefinite from June 29, 2007
Kreke, David J.	Bartelso, IL	Enrolled Agent	Indefinite from July 12, 2007
Dunkley, John D.	San Antonio, TX	Enrolled Agent	Indefinite from July 27, 2007

## Disbarments From Practice Before the Internal Revenue Service After Notice and an Opportunity for a Proceeding

Under Title 31, Code of Federal Regulations, Part 10, after notice and an opportunity for a proceeding before an adminis-

trative law judge, the following individuals have been disbarred from practice before the Internal Revenue Service:

Name	Address	Designation	Effective Date
Ruocchio, Robert	Havertown, PA	CPA	June 11, 2007
Turner, John S.	Paradise, CA	Enrolled Agent	June 15, 2007
Johnson, Ted R.	Frankfort, IN	Attorney	July 30, 2007
Ayers, Dani D.	Kelseyville, CA	Enrolled Agent	August 6, 2007

## Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

## Announcement 2007–105

The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely

filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on November 5, 2007, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

Gregory and Vickie Iverson Charitable Supporting Organization Salt Lake City, UT The Scott Canepa Charitable Supporting Organization Las Vegas, NV Kyle Charitable Support Organization Trust Austin, TX Paul and Deborah Marvin Charitable Supporting Foundation Salt Lake City, UT Malecha Family Foundation Apple Valley, MN Shared Visions Foundation Park City, UT Harold B Lee Foundation Woodland, UT Missouri Basketball Club Columbia, MO Mahisekar Charitable Supporting Organization Orland Park, IL Georgetown Title Foundation Sandy, UT

Buddy & Rita Gregory Charitable Supporting Organization Lehi, UT Keith & Anna Barton Charitable Supporting Organization Lehi, UT Asafo Global Trust Fund, Inc. Phoenix, AZ White Wing Educational Dev Corp New York, NY AARO Credit Services Costa Mesa, CA Paul and Deborah Manning Charitable Supporting Org Salt Lake City, UT MOP Non-Profit, Inc. Sterling Heights, MI Access Home Project, Inc.
Los Angeles, CA
To Life Foundation
New York, NY
Miami Latin Film Festival
Miami, FL
Larry and Kelli Cotton Charitable
Supporting Organization
Fort Worth, TX